

TENNESSEE GENERAL ASSEMBLY
FISCAL REVIEW COMMITTEE



FISCAL MEMORANDUM

HB 237 – SB 276

April 1, 2019

SUMMARY OF ORIGINAL BILL: Requires the Department of Revenue (DOR) to conduct a study, by January 1, 2020, to determine how much tax revenue is estimated to be collected if remote sellers are required to collect sales tax in this state. Requires the DOR to report its findings to the Speaker of the Senate, the Speaker of the House of Representatives, and the Finance, Ways and Means Committees of both the Senate and the House of Representatives.

FISCAL IMPACT OF ORIGINAL BILL:

NOT SIGNIFICANT

SUMMARY OF AMENDMENT (007064): Deletes all language after the enacting clause. Directs the Department of Revenue (DOR) to collect information regarding sales taxes the DOR collects on all electronic nicotine delivery services, from all sources, including online sales, vape shops, and convenience stores. The DOR must report its findings on or before February 1, 2020, and annually thereafter until February 1, 2030, to the Speaker of the Senate, the Speaker of the House of Representatives, and Chairs of the Finance, Ways, and Means Committees of the Senate and House of Representatives.

FISCAL IMPACT OF BILL WITH PROPOSED AMENDMENT:

Unchanged from the original fiscal note.

Assumption for the bill as amended:

- The DOR can collect the information required of this legislation and make the report to the appropriate individuals and committees, utilizing existing staff during normal working hours; therefore, this legislation is estimated to have no significant fiscal impact on state government.

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CERTIFICATION:

The information contained herein is true and correct to the best of my knowledge.

A handwritten signature in black ink that reads "Krista Lee Carsner". The signature is written in a cursive, flowing style.

Krista Lee Carsner, Executive Director

/jdb